

2020

## CERTIFICATE

To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

City of Neosho Rapids

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and  
 (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	120,792	25,809
Debt Service	10-113			
Library	12-1220			
Special Highway		8	63,500	
Sewer		8	58,688	
Non-Budgeted Funds		9		
Totals		x	242,980	25,809
Budget Summary		10		
Neighborhood Revitalization				
				25,809
				24,708
				25,809
				1,044,594
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
 Does the City Need to Hold an Election?

25,809  
 NO

1,044,594

Assisted by:

Joyce Wilson

Address:

105 Jeffery

Olpe, KS 66865

Email:

bujwilson@gmail.com

Date Attested: 2019

*[Signature]*  
 County Clerk

Governing Body

*[Signature]* Mayor  
*Brian Shaw* Councilman  
*[Signature]* Councilman  
*[Signature]* "  
*[Signature]* "  
*[Signature]* "  
*[Signature]* "

REC'D LYON CO CLERK  
 AUG 16 2019 AM 11:35

City of Neosho Rapids

2020

## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 24,880
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 24,880

## 2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	20,025	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	5,651	
5b. Personal property 2018	-	4,517	
5c. Increase in personal property (5a minus 5b)	+	1,134	
		(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+		
6b. State assessed	+		
6c. New improvements	+		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	1,614	
8. Expiration of property tax abatements	+		
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		22,773	
11. Total estimated valuation July 1, 2019		1,042,658	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0223	
13. Percentage adjustment increase (12 times 3)	+ \$	556	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	373	
16. Total Percentage Adjustments	\$	929	

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 bud +				
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 bud -				
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+		
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+		
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+		
23. Law enforcement expenses - 2020 budget:		+		
Law enforcement expenses - 2019 budget:		-		
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+		
Fire protection expenses - 2019 budget:		-		
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+		
Emergency medical expenses - 2019 budget:		-		
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	
30. Total Computed Tax Levy		<u>25,809</u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	23,172	
2017 Tax Levy (Less Levy for other Governmental Units)	23,419	None
2018 Tax Levy (Less Levy for other Governmental Units)	24,049	None
2019 Tax Levy (Less Levy for other Governmental Units)	24,880	None

Average Tax Levy (last three years)	23,734
CPI Adjustment of 0.025	593
Average Tax Levy Adjusted by CPI	24,327

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement Yes

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)

2019 Tax Levy (Less Levy for other Governmental Units)

Change in Levy	0
CPI Adjustment	373
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	373

**Exemption from Election Requirement** **Yes**

City of Neosho Rapids

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds #REF!	Ad Valorem Levy #REF!	#REF!				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,880	5,679	174	80	0	22
Debt Service						
Library						
TOTAL	24,880	5,679	174	80	0	22

County Treas Motor Vehicle Estimate 5,679

County Treas Recreational Vehicle Estimate 174

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate                     

County Treas Watercraft Tax Estimate                      22

Motor Vehicle Factor 0.22826

Recreational Vehicle Factor 0.00699

16/20 Vehicle Factor 0.00322

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00088

## Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Neosho Rapids

2020

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Seires 2009	12/28/2009	12/28/2049	4.25	608,000	164,000	December	December	6,970	9,000	6,588	9,000
BI #9891122809456											
<b>Total G.O. Bonds</b>					<b>164,000</b>			<b>6,970</b>	<b>9,000</b>	<b>6,588</b>	<b>9,000</b>
Revenue Bonds:											
NONE											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
NONE											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>164,000</b>			<b>6,970</b>	<b>9,000</b>	<b>6,588</b>	<b>9,000</b>



# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
NONE							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

## General

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	51,776	61,261	70,798
Receipts:			
Ad Valorem Tax	22,923	24,880	x
Delinquent Tax	3,384		
Motor Vehicle Tax	6,034	5,296	5,679
Recreational Vehicle Tax	170	177	174
16/20M Vehicle Tax	70	48	80
Commercial Vehicle Tax		36	0
Watercraft Tax			22
Gross Earning (Intangible) Tax			
LA VTR			
City and County Revenue Sharing			
Local Sales Tax/Compensating Use Tax	14,734	15,000	15,000
Franchise Tax	11,568	16,000	1,800
Licenses			
Park Lights			
Donations	1,385	500	500
Liens of Tax (IRB)			
Interest on Idle Funds	1,061	1,600	2,100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	61,329	63,537	25,355
Resources Available:	113,105	124,798	96,153
Expenditures:			
Salaries and Wages	18,708	20,000	20,000

<u>Projected Carryover Into 2021</u>	
\$70,798	2019 Ending Cash Balance (est.)
\$25,355	2020 Non-AV Receipts (est.)
\$24,639	2020 Ad Valorem Tax (est.)
\$120,792	Total 2020 Resources Available
\$54,436	Less 2018 Expenditures + 5%
<b>\$66,356</b>	<b>Projected 2021 Carryover (est.)</b>

Computed 2020 tax levy limit amount	\$25,805
Total 2020 tax levy amount	\$25,805

City of Neosho Rapids

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Special Highway</b>			
Unencumbered Cash Balance Jan 1	10,224	22,762	33,222
Receipts:			
State of Kansas Gas Tax	5,549	7,160	7,170
County Transfers Gas	4,192	800	790
Sales and Compensating Use Tax	17,584	25,000	26,000
Reimbursements	3,318		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>30,643</b>	<b>32,960</b>	<b>33,960</b>
<b>Resources Available:</b>	<b>40,867</b>	<b>55,722</b>	<b>67,182</b>
Expenditures:			
Salaries and Wages	1,144	1,500	1,500
Commodities	15,717	16,000	17,000
Contractual	1,244	5,000	5,000
Street Repairs and Maintenance			40,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>18,105</b>	<b>22,500</b>	<b>63,500</b>
Unencumbered Cash Balance Dec 31	22,762	33,222	3,682
2018/2019/2020 Budget Authority Amount	41,050	54,900	63,500

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Sewer</b>			
Unencumbered Cash Balance Jan 1	45,439	31,998	18,728
Receipts:			
Charges to Customers	42,934	45,000	45,000

Interest on Idle Funds					
Miscellaneous	491				
Does miscellaneous exceed 10% of To					
<b>Total Receipts</b>	<b>43,425</b>	<b>45,000</b>			<b>45,000</b>
<b>Resources Available:</b>	<b>88,864</b>	<b>76,998</b>			<b>63,728</b>
Expenditures:					
Salaries and Wages	3,635	4,500			5,000
Commodities	1,064	1,100			1,100
Contractual	5,559	5,700			6,000
USDA Rural Development Loan Paym	46,585	46,970			46,588
Capital Outlay	23				
Cash Forward (2020 column)					
Miscellaneous					
Does miscellaneous exceed 10% of To					
<b>Total Expenditures</b>	<b>56,866</b>	<b>58,270</b>			<b>58,688</b>
Unencumbered Cash Balance Dec 31	31,998	18,728			5,040
2018/2019/2020 Budget Authority Am	100,549	79,345			58,688

CPA Summary



2020

## NOTICE OF BUDGET HEARING

The governing body of  
City of Neosho Rapids

will meet on August 14, 2019 at 6:45 PM at Neosho Rapids Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Neosho Rapids Community Center and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	51,844	26.874	54,000	24.703	120,792	25,809
Debt Service						
Library						
Special Highway	18,105		22,500		63,500	
Sewer	56,866		58,270		58,688	
Non-Budgeted Funds	6,085					
Totals	132,900	26.874	134,770	24.703	242,980	25,809
Less: Transfers	0		0		0	
Net Expenditure	132,900		134,770		242,980	
Total Tax Levied	24,049		24,880		x	
Assessed Valuation	894,901		1,007,165		1,042,658	

Outstanding Indebtedness,

	2017
January 1,	
G.O. Bonds	259,977
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	259,977

	2018
	214,000
	0
	0
	0
	214,000

	2019
	164,000
	0
	0
	0
	164,000

\*Tax rates are expressed in mills

Linda Crawford

City Official Title: Treasurer

## Estimated Value Of One Mill For 2020

The estimated value of one mill would be: \$1,043.00

## Want The Mill Rate The Same As For 2019?

2019 Mill Rate Was:	24.703
2020 Tax Levy Fund Expenditures Must Be	\$0
Reduced By:	-\$52

## Impact On Keeping The Same Mill Rate As For 2019

2020 Ad Valorem Tax Revenue:	\$25,809
2019 Ad Valorem Tax Revenue:	\$25,757
Change in Ad Valorem Tax Revenue:	\$52

## What Mill Rate Would Be Desired?

Current 2020 Estimated Mill Rate:	24.753
Desired 2020 Mill Rate:	0.000
2020 Ad Valorem Tax:	\$0
2020 Tax Levy Fund Exp. Changed By:	\$0

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

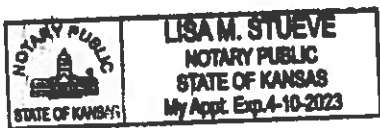
Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 18th day of July 2019, with no subsequent publications being made.

Bethie Stark

Subscribed and sworn to by me this 19th day of July 2019.

## EXHIBIT A

[illegible]

  
Notary Public

**Printer Fee: \$62.04**

Date Paid: